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KDAQ-FM, KLSA-FM, KBSA-FM, AND
KLDN-FM RADIO STATIONS
LOUISIANA STATE UNIVERSITY IN SHREVEPORT
STATE OF LOUISIANA
JUNE 30, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/19/03

KDAQ-FM, KLSA-FM, KBSA-FM, AND
KLDN-FM RADIO STATIONS
LOUISIANA STATE UNIVERSITY IN SHREVEPORT
STATE OF LOUISIANA
TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report		1
Statement of Financial Position	A	2
Statement of Activities	B	3-4
Statement of Cash Flows	C	5
Notes to the Financial Statements		6-12

SUPPLEMENTARY INFORMATION

Independent Auditor's Report on Supplementary Information	13
Schedule of Functional Expenses	14

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October 24, 2002

Louisiana State University in Shreveport
State of Louisiana
Shreveport, Louisiana

Independent Auditor's Report

We have audited the accompanying statement of financial position, statement of activities, and statement of cash flows of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport, public telecommunications entities operated by Louisiana State University in Shreveport, as of and for the year ended June 30, 2002. These financial statements are the responsibility of management of the radio stations. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the financial statements of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport, are intended to present the financial position, changes in net assets, and cash flows on only that portion of the funds of Louisiana State University in Shreveport that is attributable to the transactions of the radio stations.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport, at June 30, 2002, and the changes in net assets and the cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 11 to the financial statements, Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport changed their capitalization threshold for moveable property from \$1,000 to \$5,000 in 2002. The state also required Louisiana State University in Shreveport to adopt GASB 34 and 35 which require fixed assets to be depreciated.

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KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS

A Public Telecommunications Entity Operated by

Louisiana State University in Shreveport

Statement of Financial Position

June 30, 2002

(With Comparative Totals for 2001)

Statement A

<u>A S S E T S</u>	2002 Operating Funds		<u>Total</u>	2001 Total (Restated)
	<u>Unrestricted</u>	<u>Restricted</u>		
<u>Current assets:</u>				
Cash and cash equivalents	20,978	-	20,978	54,883
<u>Property and equipment:</u>				
Equipment (net of accumulated depreciation)	<u>4,090</u>	<u>-</u>	<u>4,090</u>	<u>12,912</u>
Total assets	<u>25,068</u>	<u>-</u>	<u>25,068</u>	<u>67,795</u>
<u>LIABILITIES AND NET ASSETS</u>				
<u>Current liabilities:</u>				
Deferred revenue-unexpended grants	-	-	-	500
<u>Long-term liabilities:</u>				
Accrued sick and annual leave payable	<u>41,819</u>	<u>-</u>	<u>41,819</u>	<u>31,930</u>
Total liabilities	41,819	-	41,819	32,430
<u>Net assets:</u>				
Unrestricted	<u>(16,751)</u>	<u>-</u>	<u>(16,751)</u>	<u>35,365</u>
Total liabilities and net assets	<u>25,068</u>	<u>-</u>	<u>25,068</u>	<u>67,795</u>

The accompanying notes are an integral part of this statement.

KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS

A Public Telecommunications Entity Operated by

Louisiana State University in Shreveport

Statement of Activities

For the Year Ended June 30, 2002

(With Comparative Totals for 2001)

Statement B

	2002 Operating Funds			2001 Total (Restated)
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
<u>Revenues, gains and other support:</u>				
Contributions	454,583	-	454,583	355,308
Investment income	123	-	123	64
Underwriting	145,010	-	145,010	137,627
Corporation for Public Broadcasting				
Community service grant-general	-	93,091	93,091	94,662
National program production and acquisition grant	-	39,094	39,094	40,570
Louisiana Public Broadcasting grant	-	25,000	25,000	25,000
Other grants	-	7,500	7,500	1,853
Lease agreements	<u>30,736</u>	<u>-</u>	<u>30,736</u>	<u>35,957</u>
Total revenues, gains and other support	630,452	164,685	795,137	691,041
<u>Net assets released from restrictions</u>	<u>164,685</u>	<u>(164,685)</u>	<u>-</u>	<u>-</u>
<u>Total revenues, gains and other support</u>	795,137	-	795,137	691,041
<u>Expenses:</u>				
Program services—				
Programming and production	199,475	-	199,475	149,806
Broadcasting	288,533	-	288,533	268,347
Program information and promotion	<u>10,271</u>	<u>-</u>	<u>10,271</u>	<u>10,738</u>
Total program expenses	498,279	-	498,279	428,891
Supporting services—				
Management and general	229,368	-	229,368	162,480
Fund raising and membership development	75,658	-	75,658	44,147
Underwriting and grant solicitation	<u>43,948</u>	<u>-</u>	<u>43,948</u>	<u>36,371</u>
Total supporting expenses	<u>348,974</u>	<u>-</u>	<u>348,974</u>	<u>242,998</u>
Total expenses	<u>847,253</u>	<u>-</u>	<u>847,253</u>	<u>671,889</u>
<u>Change in net assets before capital additions</u>	(52,116)	-	(52,116)	19,152

The accompanying notes are an integral part of this statement.

KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS

A Public Telecommunications Entity Operated by

Louisiana State University in Shreveport

Statement of Activities

For the Year Ended June 30, 2002

(With Comparative Totals for 2001)

Statement B

	2002 Operating Funds			2001 Total (Restated)
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
<u>Capital additions:</u>				
<u>Prior year adjustments:</u>				
Change in capitalization policy (\$5,000 min)	-	-	-	(226,827)
Depreciation adjustment up to June 30, 2001	<u>-</u>	<u>-</u>	<u>-</u>	<u>(939,276)</u>
Change in net assets after capital additions	(52,116)	-	(52,116)	(1,146,951)
<u>Net assets, beginning of year, as previously reported</u>	1,151,085	50,383	1,201,468	1,182,316
<u>Adjustments</u>	<u>(1,115,720)</u>	<u>(50,383)</u>	<u>(1,166,103)</u>	<u>-</u>
<u>Net assets, beginning of year, as restated (Note 12)</u>	<u>35,365</u>	<u>-</u>	<u>35,365</u>	<u>1,182,316</u>
<u>Net assets, end of year</u>	<u>(16,751)</u>	<u>-</u>	<u>(16,751)</u>	<u>35,365</u>

The accompanying notes are an integral part of this statement.

KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS

Louisiana State University in Shreveport

Statement of Cash Flows

For the Year Ended June 30, 2002

(With Comparative Totals for 2001)

Statement C

	<u>2002</u>			2001
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Totals</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>		<u>(Restated)</u>
<u>Cash flows from operating activities:</u>				
Change in net assets	(52,116)	-	(52,116)	(1,146,951)
Prior period adjustments				
Change in capitalization policy	-	-	-	226,827
Depreciation adjustment	-	-	-	939,276
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities				
Depreciation expense	8,822	-	8,822	-
Increase (decrease) in accrued sick and annual leave payable	9,889	-	9,889	(3,357)
(Decrease) in deferred revenue-unexpended grants	<u>-</u>	<u>(500)</u>	<u>(500)</u>	<u>(1,854)</u>
Net cash provided (used) by operating activities	<u>(33,405)</u>	<u>(500)</u>	<u>(33,905)</u>	<u>13,491</u>
<u>Net increase (decrease) in cash and cash equivalents</u>	(33,405)	(500)	(33,905)	13,941
<u>Cash and cash equivalents at beginning of year</u>	<u>54,383</u>	<u>500</u>	<u>54,883</u>	<u>40,942</u>
<u>Cash and cash equivalents at end of year</u>	<u>20,978</u>	<u>-</u>	<u>20,978</u>	<u>54,883</u>

The accompanying notes are an integral part of this statement.

KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS

A Public Telecommunications Entity Operated By
Louisiana State University in Shreveport

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2002

1. Summary of Significant Accounting Policies

The accompanying financial statements have been prepared on the accrual basis. The significant accounting policies that follow are provided to enhance the usefulness of the financial statements to the reader.

A. Organization

Louisiana State University in Shreveport is a publicly supported institution of higher education. The University is a political subdivision of the State of Louisiana, and is under the management and supervision of a body corporate known as the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College. The Board of Supervisors (the Board) is the governing body over all campuses under the organizational structure of the Louisiana State University (LSU) System. All members of the Board of Supervisors are appointed by the Governor. The Board of Supervisors are the legal holders of the licenses of all the stations in this network.

On September 14, 1981, the Board of Supervisors (the Board), approved establishment of a public radio station (network) to be housed at, and operated by, Louisiana State University in Shreveport (LSU-S). On October 29, 1982, the Federal Communication Commission (FCC) assigned it the call letters KDAQ-FM. The Corporation for Public Broadcasting (CPB) was contacted in an effort to gain an understanding of the requirements to becoming a CPB "supported" station. In 1985, the radio station attained this status.

In 1985, a second station was established on the Louisiana State University at Alexandria campus (LSU-A). This station was established to be operated by LSU-S as a simulcast of KDAQ-FM. On May 17, 1985, the FCC assigned it the call letters KLSA-FM.

In 1987, a third station was established in El Dorado, Arkansas, to be operated by LSU-S as a simulcast of KDAQ-FM. On June 4, 1987, the FCC assigned it the call letters KBSA-FM.

In 1991, a fourth station was established in Lufkin, Texas, to be operated by LSU-S, as a simulcast of KDAQ-FM. On December 7, 1989, the FCC assigned it the call letters KLDN-FM.

In 1996, a translator was established in Grambling, Louisiana, to be operated by LSU-S as a simulcast of KDAQ-FM. The translator numbers K214CE were assigned by the FCC on March 10, 1996.

1. Summary of Significant Accounting Policies (Continued)

KDAQ-FM, KLSA-FM, KBSA-FM and KLDN-FM Radio Stations (aka Red River Public Radio Network) are departmental budget units of LSU-S and are reported in the University's Annual Financial Statements in the same respect as a "public service department." The total departmental expenditures are reported in Analysis Schedule C-2A and C-2B of LSU-S's financial statements for the network.

B. Fund Accounting

To ensure observance of limitations and restrictions placed on the use of resources available to the network, the accounts of the network are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund group.

The assets, liabilities, and net assets of the station are reported in two self-balancing operating funds, which include unrestricted and restricted resources. These funds represent resources available for support of the network operations.

C. Expendable Restricted Resources

Operating funds restricted by the donor, grantor, or other outside party for particular operating purposes are deemed to be earned and reported as revenues when the network has incurred expenses in compliance with the specific restrictions. Such amounts received but not yet earned are reported on the Statement of Financial Position as restricted "deferred revenue-unexpended grants."

D. Contributions and Pledges

Contributions and pledges are recorded as revenue in the Statement of Activities when received.

E. Statement of Cash Flows

Cash flows are presented using the indirect method. Cash equivalents include demand deposits and bank certificates of deposit.

F. Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among program and supporting services benefited based on total personnel costs or other systematic bases.

1. Summary of Significant Accounting Policies (Continued)

G. Contributed Facilities

The network occupies without charge certain premises located in and owned by the state.

Donated facilities from LSU-S consist of office and studio space together with related occupancy costs and are recorded as indirect administrative support from LSU-S. The total for indirect administrative support for fiscal year 2001-2002 is \$150,996. Computation for the above is reflected in Schedule B of the Corporation for Public Broadcasting Annual Financial Report.

H. Income Taxes

The network is exempt from federal income tax, except on activities unrelated to its exempt purpose, under Internal Revenue Code Section 501(c)(3). There was no required provision for income taxes for fiscal year 2002.

I. Property and Equipment

Property and equipment are recorded at cost, or in the case of donated property, at their estimated fair value at the date of receipt. Depreciation is recognized by the University using the straight-line method over the estimated useful life of the asset (the recognition of depreciation expense is a change from prior years that resulted from the implementation of GASB 34-35). The University maintains a physical inventory of all moveable equipment with an acquisition value of \$5,000 or more. This is also a change from the last fiscal year where the threshold was set at \$1,000 or more. Please see Note 11, Accounting Changes and Note 12, Prior Year Restatement of Fund Balances.

J. Net Assets

The Radio Station is required to report information regarding its financial position and activities according to three classes of net assets as follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations. Some unrestricted net assets may be designated by the Advisory Board for specific purposes.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met by actions of the Radio Station, and/or by the passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Radio Station. Generally, donors permit all or part of the income earned on these assets to be used for general or specific purposes.

At June 30, 2002, all of the Radio Station's net assets were classified as unrestricted.

2. Property and Equipment

A summary of property and equipment is as follows:

	Balance 6/30/01	Prior Period Adjustment	Restated Balance 6/30/01	Additions	Deletions	Balance 6/30/02
Transmission and antenna	723,469	(102,904)	620,565	-	-	620,565
Less-accumulated depreciation	-	(620,565)	(620,565)	-	-	(620,565)
Total transmission and antenna	723,469	(723,469)	-	-	-	-
Satellite dish	60,858	(1,223)	59,635	-	-	59,635
Less-accumulated depreciation	-	(46,723)	(46,723)	(8,822)	-	(55,545)
Total satellite dish	60,858	(47,946)	12,912	(8,822)	-	4,090
Studio and other broadcast equipment	394,688	(122,700)	271,988	-	-	271,988
Less-accumulated depreciation	-	(271,988)	(271,988)	-	-	(271,988)
Total studio and other broadcast equipment	394,688	(394,688)	-	-	-	-
Total property and equipment	<u>1,179,015</u>	<u>(1,166,103)</u>	<u>12,912</u>	<u>(8,822)</u>	<u>-</u>	<u>4,090</u>

3. Long-Term Debt

The radio network has entered into no long-term debt agreements.

4. Leases

The network is obligated for operating leases for the rental of tower space for the operation of stations KLSA-FM, KBSA-FM, and KLDN-FM. Total rental expense for 2002 was \$40,801.

The future lease payments due under the lease agreements at June 30, 2002, are as follows:

<u>Nature of Lease</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Thereafter</u>	<u>Total</u>
Tower Rentals	<u>33,138</u>	<u>34,779</u>	<u>22,948</u>	<u>12,081</u>	<u>12,564</u>	<u>4,243</u>	<u>119,753</u>

5. Accrued Leave Payable

Employees accrue and accumulate annual and sick leave in accordance with policies established by the LSU Board of Supervisors for unclassified personnel, and by the Department of Civil Service for classified personnel. Substantially all employees accumulate annual and sick leave without limitation.

Upon separation of employment, personnel, or their heirs, are compensated for accumulated annual leave not to exceed 300 hours.

In addition, personnel, or their heirs, are compensated for accumulated sick leave not to exceed 25 days upon retirement or death. Upon retirement, any annual or sick leave not compensated for is used as credited service in either Louisiana Teacher's Retirement System or Louisiana State Employees' Retirement System.

5. Accrued Leave Payable (Continued)

The liability for unused annual and sick leave at June 30, 2002, computed in accordance with GASB 16, is estimated to be \$21,966 and \$19,853, respectively, as reflected in Statement A. This estimated liability for compensated absences is calculated on a maximum of 300 hours for each employee having accumulated annual leave, and on a maximum of 200 hours of accumulated sick leave for unclassified employees. The liability is not calculated on sick leave balances accumulated by classified employees, since lump sum payments for sick leave only are made to retiring unclassified employees. Accrued leave payable for the year ended June 30, 2002, increased by \$9,889. This amount is reflected as an increase in management and general expenses on Statement B.

6. Pension Plan

Substantially, all employees of the network are members of the Louisiana State Employees' Retirement System (LASERS) and the Louisiana Teachers' Retirement System (TRS). Both plans are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. TRS and LASERS provide retirement, disability, and survivors' benefits to plan members and beneficiaries. Benefits granted by the retirement system are guaranteed by the State of Louisiana by provisions of the Louisiana Constitution of 1974. Generally, all full-time employees are eligible to participate in the systems, with employee benefits vesting after 10 years of service. Article 10, Section 29 of the Constitution of 1974 assigns the authority to establish and amend benefit provisions to the State Legislature. The Systems issue annual publicly available financial reports that include financial statements and required supplementary information for the Systems. The reports may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, or by calling (225) 925-6446 and/or the Louisiana State Employees Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 922-0608 or (800) 256-3000.

The contribution requirements of plan members and the radio station are established and may be amended by the State Legislature. The legislature annually sets the required employer contribution rate equal to the actuarially required employer contribution as set forth in Louisiana Revised Statute (LSA-R.S.) 11:102. Employees contribute 8% (TRS) and 7.5% (LASERS) of covered salaries. The state is required to contribute 13.1% of covered salaries to TRS and 13.0% of covered salaries to LASERS. The radio station's employer contribution is funded by self-generated revenues. The radio station's employer contributions to TRS for the years ended June 30, 2002, 2001, and 2000, were \$5,961, \$5,769, and \$7,970, respectively, and to LASERS for the years ended June 30, 2002, 2001, and 2000, were \$10,809, \$11,708, and \$16,860, respectively, equal to the required contributions for each year.

7. Optional Retirement System

LSA-R.S. 11:921 created an optional retirement plan for academic and administrative employees of public institutions of higher education. This program was designed to aid the radio station in recruiting employees who may not be expected to remain in the Teachers Retirement System (TRS) for ten or more years. The purpose of the optional retirement plan is to provide retirement and death benefits to the participants while affording the maximum portability of these benefits to the participants.

The optional retirement plan is a defined contribution plan that provides for full and immediate vesting of all contributions remitted to the participating companies on behalf of the participants.

7. Optional Retirement System (Continued)

Eligible employees make an irrevocable election to participate in the optional retirement plan rather than the TRS and purchase retirement and death benefits through contracts provided by designated companies.

Contributions by the radio station are 13.1% of the covered payroll. The participant's contribution, less any monthly fee required to cover the cost of administration and maintenance of the optional retirement plan, is remitted to the designated company or companies. Upon receipt of the employer's contribution, the TRS pays over to the appropriate company or companies, on behalf of the participant, an amount equal to the employer's portion of the normal cost contribution, determined actuarially. The TRS retains the balance of the employer contribution for application to the unfunded accrued liability of the system. Employer contributions to the optional retirement plan totaled \$17,676 for the year ended June 30, 2002.

8. Changes in Deferred Support and Revenues

Balance, beginning of year	500
Additions-contributions and grants	157,185
Deductions-contributions and grants recognized as revenue or support	<u>157,685</u>
Balance, end of year	<u>-</u>

9. Prior Year Financial Statements

The financial information shown for 2001 in the accompanying financial statements is included to provide a basis for comparison with 2002 and present summarized totals only.

10. The Community Advisory Board for the Louisiana State University in Shreveport Public Radio Stations Fund.

On September 26, 1996, the Community Foundation of Shreveport-Bossier (CFS-B), a nonprofit corporation of Shreveport, Louisiana with its principal office located at 401 Edwards Street, Suite 517, Shreveport, Louisiana 71101, in coordination with the Community Advisory Board (CAB) for the Louisiana State University in Shreveport Public Radio Stations, established the Community Advisory Board for the Louisiana State University in Shreveport Public Radio Stations Fund (Fund).

The Fund is to be used for the support of the purposes of CAB. The Fund is the property of the CFS-B, and all distributions from the Fund must be approved by the CFS-B Board of Directors. Distributions from the Fund to LSU in Shreveport for support of the radio stations will be recognized as revenues in Statement B in the year the funds are actually received by LSU in Shreveport.

As of June 30, 2002, the Fund had a balance of \$89,608.

11. Accounting Changes

The State of Louisiana, during fiscal year ending June 30, 2002, changed the threshold for capitalizing moveable property from \$1,000 to \$5,000. The state also required Louisiana State University in Shreveport to adopt GASB 34 and 35. The changes resulted in a restatement of Fund Balance for the Unrestricted and Restricted Funds as shown in Note 12.

11. Accounting Changes (Continued)

The financial statements for Louisiana State University in Shreveport have been prepared in accordance with GASB 33.

12. Prior Year Restatement of Net Assets

The following adjustments were made to restate beginning net assets for June 30, 2001:

<u>Fund</u>	Net Assets at July 1, 2001 <u>Previously Reported</u>	<u>Adjustments*</u>	Net Assets at July 1, 2001 <u>As Restated</u>
Unrestricted	1,151,085	(1,115,720)	35,365
Restricted	<u>50,383</u>	<u>(50,383)</u>	<u>-</u>
Total	<u>1,201,468</u>	<u>(1,166,103)</u>	<u>35,365</u>

* All adjustments were made to account for deletion of equipment under \$5,000 and to recognize prior years' depreciation. For additional details, please see Note 2 (Property and Equipment).

SUPPLEMENTARY INFORMATION

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October 24, 2002

Louisiana State University in Shreveport
State of Louisiana
Shreveport, Louisiana

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental information schedule listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statements of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport. Such information has been subjected to the procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

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KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS

Louisiana State University in Shreveport

Schedule of Functional Expenses

For the Year Ended June 30, 2002

(With Comparative Totals for 2001)

	<u>Program Services</u>			
	<u>Programming and Production</u>	<u>Broadcasting</u>	<u>Public Information and Promotion</u>	<u>Total Program Services</u>
Employees salaries and wages	35,083	90,494	-	125,577
Employee benefits	7,190	18,552	-	25,742
Travel	3,648	3,648	-	7,296
Postage	-	-	6,114	6,114
Telephone	-	-	-	-
Maintenance of equipment	-	3,435	521	3,956
Utilities	-	54,061	-	54,061
Printing, publications and graphics	-	-	2,995	2,995
Other operating services	141,422	114,197	641	256,260
Supplies	12,132	3,785	-	15,917
Professional services	-	361	-	361
Other charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>199,475</u>	<u>288,533</u>	<u>10,271</u>	<u>498,279</u>

<u>Supporting Services</u>				<u>Total Expense</u>	
<u>Management and General</u>	<u>Fund Raising & Membership Development</u>	<u>Underwriting and Grant Solicitation</u>	<u>Total Supporting Services</u>	<u>2002</u>	<u>2001</u>
69,268	37,819	32,049	139,136	264,713	251,714
24,257	7,844	6,648	38,749	64,491	39,527
3,851	-	202	4,053	11,349	10,372
1,223	2,445	2,445	6,113	12,227	9,825
3,002	2,668	1,001	6,671	6,671	3,921
521	-	-	521	4,477	8,105
-	-	-	-	54,061	50,683
-	2,396	599	2,995	5,990	562
59,812	917	643	61,372	317,632	268,354
4,249	19,239	-	23,488	39,405	15,855
54,363	-	361	54,724	55,085	11,074
<u>8,822</u>	<u>2,330</u>	<u>-</u>	<u>11,152</u>	<u>11,152</u>	<u>1,897</u>
<u>229,368</u>	<u>75,658</u>	<u>43,948</u>	<u>348,974</u>	<u>847,253</u>	<u>671,889</u>